IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

I.T.R No.121 of 1999
Date of decision:8.12.2006

The Commissioner of Income-Tax, Ludhiana ...Petitioner

Versus

M/S Munjal Castings, Ludhiana ...Respondent

CORAM: HON'BLE MR.JUSTICE ADARSH KUMAR GOEL
HON'BLE MR.JUSTICE RAJESH BINDAL

Present: Mr.S.K.Garg Narwana, Advocate for the revenue

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JUDGMENT

Following question of law has been referred for opinion of this Court by the Income Tax Appellate Tribunal, Chandigarh Bench, Chandigarh arising out of its order dated 14.1.1997 passed in I.T.A.No.1151/Chandi/91, in respect of the assessment year 1986-87.

> "Whether on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal was right in law in holding that extra-shift allowance be worked out on full years basis irrespective of the number of days the machinery/plant actually worked extra shift during the year?"

An identical question has been gone into by this Court in I.T.R. No.9 of 1995-- **The Commission of Income-Tax, Patiala Vs. M/S Hind Woollen & Hosiery Mills, Ludhiana**, decided on 5.9.2006, wherein following the judgment of the Hon'ble Supreme Court in **South India Viscose Ltd. Vs. Commissioner of Income-Tax** (1997) 227 ITR 286, the same has been answered against the Revenue and in favour of the assessee.

Accordingly, the question referred is answered against the Revenue and in favour of the assessee.

The reference is disposed of.

(Adarsh Kumar Goel)
Judge

December 08,2006 **(Rajesh Bindal)**
Pka **Judge**